

Accountant

Record Name	Record Description	Format	Arrangement	Record Copy	State Series Number	State Min R-K Req	Department practice	Town retention	Notes
Accounts payable	Town and School	P, E (munis)		Y	01.002	Until audit	Audit + 7 years		By Warrant #. School maintains its bills at Millennium. Town's are at Water Dept storage area
Accounts payable - Contracts	Does department distinguish these A/Ps from others?				01.017, 01.018*	Final, satisfactory audit			* Contract Files – (a) where no debt is issued to pay the contract. Includes documentation of award and performance of contract, original contract, change orders, all related purchase orders, invoices and schedules of bills payable. Retain until completion of audit of final year of contract and change order payments. c. 30B, c. 41, ss. 17, 57, c. 260, ss. 1, 2 01.018 Contract Files – (b) where debt is issued to pay the contract. Includes documentation of award and performance of contract, original contract, change orders, all related purchase orders, invoices and schedules of bills payable. Retain until completion of audit following year of final payment of all debt related to the project. c. 30B, c. 41, ss. 17, 57, c. 260, ss. 1, 2
Audit reports	Town audit, School audit (end of school year) for State, and ones for recipients Federal grants in excess of \$300k. Also includes management letters.	P	Chron	Y	01.008	Permanent	Permanent	Permanent	Has reports since 1980s and thinks if others existed would have been found by now.
Certificates of insurance		P, E	Vendor name	Y	None	n.a.	Term / final		* Is this correct??

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Contracts	Includes executed contracts, advertisement (where required) and winning bid	P, E*	By project; x-ref vendor	Y**	01.017, 01.018** *	Term / final payment, audit	Term / final payment + 7 yrs		<p>* Now scanning and making available to department heads in a contract folder in DMS</p> <p>**Highway, Water, TM retain other contract records, also Permanent School and Town Building Committees.</p> <p>Town needs to find out is being retained t & if following Chapter30B - see below</p> <p>*** Chapter 30B, MGL Uniform Procurement Act for all written records required under the chapter are: final payment + 6 yrs. See Municipal, County, District and Local Authority Procurement of Supplies, Services, and Real Property: Legal Requirements, Recommended Practices, Sources of Assistance, Office of the Inspector General, 2006 for records and explanatory information</p>
Department receipts to Treasurer	910 forms	P, E (munis)	Month/dept	Y / N	24.009	Satisfactory audit	Audit + 1 yr		Accountant receives duplicate
Grants	Includes: Award letter, payments, correspondence re reimbursements. Both Town and School grants.	P, E (munis)*	?	Y	None	n.a.	Audit + 7 yrs**		<p>Federal grants require special audit.</p> <p>* Limited information in Munis</p> <p>** Grant recipients should check funding agency record-keeping requirements, if any.</p>
Payroll - Check register		P, E (munis)		Y	01.107*	60 yrs	Permanent		* refers to quarterly payroll reports. Payroll register (01.084 - until audit provided info recorded in quarterly report).
Payroll - Earnings Records	Detail Check Register	P, E, F	Fiscal Year	Y	01.100	60 yrs	Permanent		Box labeled Detail Check History 2005 at Millennium; now likely at Water Department storage -- needs to be retrieved and placed in Clerk's vault.
Payroll - Insurance bills		P, E (munis)		Y**	02.037, 02.038*	Satisfactory audit	Audit + 7 yrs		<p>* refers to Schedules of bills payable & payroll vouchers, as submitted by departments & vouchers (form AD 19).</p> <p>** HR has individuals' information; Accountant does not receive (SSN & other privacy concerns)</p>

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Payroll - Time sheets		P, E (munis)		Y	01.114	Audit + 3 yrs	Audit + 3 years		Departments likely to have copies -- should retain the current year and discard after audit.
Town reports		P		N	01.005	Permanent	Admin value		Useful quick reference for various funds. Clerk retains permanently.
Trial balance		E (munis), p*		Y	02.035**	Administrative value ceases	Permanent		* Year end FY paper copy produced and kept in accordion pocket, boxed. Munis dates back to 1994. Technology may also retain / "archive" electronic version - find out.
Union contracts		P		Y	None	n.a.	Indefinite*		** Permission from State not required for destruction. Has contracts dating from 1980s - present. HR and Town Manager have reference copies. * Permanent or for as long as individual personnel files retained - work out w/ HR